



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 2
290 BROADWAY
NEW YORK, NY 10007-1566

MAY - 1 2007

PROMPT REPLY NECESSARY
CERTIFIED MAIL: RETURN RECEIPT REQUESTED

Mr. Eric Jackson, President
Shieldalloy Metallurgical Corporation
545 Beckett Road/Suite 201
Swedesboro, New Jersey 08085

Re: Shieldalloy Metallurgical Corporation Superfund Site,
Newfield, New Jersey

Request for Information Pursuant to the Comprehensive Environmental
Response, Compensation and Liability Act, 42 U.S.C. §§ 9601 et seq

Dear Mr. Jackson:

The United States Environmental Protection Agency ("EPA") is charged with responding to the release or threatened release of hazardous substances, pollutants and contaminants into the environment and with enforcement responsibilities under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended ("CERCLA"), 42 U.S.C. §9601, et seq. (also known as the "Superfund" law). For your information, a copy of the Superfund law may be found at www.epa.gov/superfund/action/law/index.htm.

EPA is seeking to obtain current financial information concerning Shieldalloy Metallurgical Corporation's ("SMC") ability to undertake additional response actions at the site.

In September 1983, due to the discovery of high levels of chromium in the groundwater, the SMC facility was placed on the National Priorities List ("NPL") of Superfund sites.

In September 1996, EPA, in consultation with NJDEP, issued a Record of Decision ("ROD") for the Shieldalloy Metallurgical Corporation Superfund Site (the site). The ROD required the modification of the groundwater extraction system to capture the contaminated groundwater, air stripping to remove volatile organic compounds ("VOC"), electrochemical treatment for inorganic contaminants, and the discharge of the treated groundwater to the Hudson Branch of the Maurice River. SMC is currently implementing this remedy.

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Under an Administrative Consent Order issued by NJDEP, in addition, SMC is currently performing a Remedial Investigation/Feasibility Study to determine the nature and extent of the contaminated soils, sediment, and surface water at the site.

Pursuant to CERCLA, EPA has spent public funds and intends to spend additional public funds on investigative and corrective measures necessary to control such releases or threatened releases at the Site. In order to facilitate this, EPA needs some additional information from SMC as described below.

We encourage you to give this matter your immediate attention. We request that you provide a complete and truthful response to the attached Request for Information within 21 calendar days of your receipt of this letter.

REQUEST FOR INFORMATION

Under Section 104(e) (2) of CERCLA, 42 U.S.C. Section 9604(e) (2), EPA has broad information gathering authority. This authority allows EPA to require persons to provide information and/or documents relating to the materials which have been or are generated, treated, stored or disposed of at or transported to a facility, and into the nature or extent of a release of a hazardous substance or pollutant or contaminant at or from a facility. EPA may also gather information about the ability of a person to pay for a cleanup.

While EPA seeks your cooperation in providing the requested information, compliance with this Request for Information is required by law. When you have prepared your response to the Request for Information, please sign and have notarized the enclosed "Certification of Answers to Request for Information," and return that Certification to EPA along with your response. Please note that false, fictitious or fraudulent statements or representations may subject you to civil or criminal penalties under federal law. In addition, Section 104 of CERCLA, 42 U.S.C. Section 9604, authorizes EPA to pursue penalties for failure to comply or for failure to respond adequately to the Request for Information.

Some of the information EPA is requesting may be considered by you to be confidential. Please be aware that you may not withhold from EPA the information upon that basis. If you wish EPA to treat the information confidentially, you must advise EPA of that fact including the requirement for supporting your claim for confidentiality.

If you know of other parties who may have information pertaining to this request, that information should be submitted within the time frame noted above.

Please note that if after submitting your response you obtain additional or different information concerning the matters addressed by our Request for Information, you must immediately turn over the additional or different information to EPA.

This Request for Information is not subject to the approval requirements of the Paperwork Reduction Act of 1980, 44 U.S.C. § 3501 et seq.

Your response to this Request for Information should be postmarked or received by EPA within 21 days of your receipt of this letter. Your response should be mailed to:

Muthu Sundram, Assistant Regional Counsel
Office of Regional Counsel
U.S. Environmental Protection Agency - Region 2
290 Broadway, 17th Floor
New York, New York 10007-1866

A copy of your reply without attachments should be sent to:

Trevor Anderson, Project Manager
Southern New Jersey Remediation Section
New Jersey Remediation Branch
U.S. Environmental Protection Agency - Region 2
290 Broadway, 19th Floor
New York, NY 10007-1866

If you have any questions regarding this Request for Information, or would like to discuss this matter with EPA, please contact Mr. Sundram at (212) 637-3148.

We appreciate and look forward to your prompt response to this information request.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Raymond Basso".

Raymond Basso
Strategic Integration Manager
Environmental & Remedial Response Division

Enclosures

cc: Donna Gaffigan, NJDEP

REQUEST FOR INFORMATION

1. Identify all persons or entities including, but not limited to, successors to SMC and individuals who may be responsible for the release or threatened release of hazardous substances at the site.
2. Identify the parent corporation, all holding companies (private and public) and all subsidiaries of SMC.
3. Provide the names, telephone numbers, and addresses of the corporate officers of the parent corporation, all holding companies and all subsidiaries responsible overseeing the management of SMC.
4. Provide the names, addresses, and telephone numbers of SMC's financial record-keepers, past and present.
5. For each and every question contained herein, if information or documents responsive to this Information Request are not in your possession, custody, or control, then identify the persons, including their addresses, company names, and telephone numbers, from whom such information or documents may be obtained.
6. If you have reason to believe that there may be persons able to provide a more detailed or complete response to any Question contained herein or who may be able to provide additional responsive documents, identify such persons and the additional information or documents that they may have.
7. Provide the name and address of the accountants or tax attorneys who prepared or reviewed SMC's annual reports, corporate income tax returns submitted by SMC to the Internal Revenue Service, the State of New Jersey, and any other states.
8. Provide copies of all corporate income tax returns, including all attachments and footnotes thereto, submitted by SMC to the Internal Revenue Service, the State of New Jersey, and any other states in which tax returns were filed for the last five (5) years.
9. State the annual profits of SMC for each of the year beginning from January 1, 2001 to the present.
10. Provide copies of all balance sheets, including footnotes, on the assets and liabilities of SMC for the past five (5) years.

- 11. Provide copies of all financial reports, statements, or projections prepared by, for, or on behalf of the SMC for the past five (5) years, whether audited or un-audited (including independent auditor reports), including, but not limited to, all those filed with the Securities and Exchange Commission, State agencies, and all financial institutions such as banks. In addition, if at any point in the last five years, you were required to submit financial statements please provide a copy of what was submitted as well as an explanation which describes the reason for submission (e.g., for a loan or for demonstration of the financial capability to deliver on a contract, etc.).**
- 12. Provide all Annual Reports submitted to the Secretary of State of New Jersey for the last 3 years.**

CERTIFICATION OF ANSWERS TO REQUEST FOR INFORMATION

State of _____

County of _____

I certify under penalty of law that I have personally examined and am familiar with the Information submitted in this document (response to EPA Request for Information) and all documents submitted herewith, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the submitted information is true, accurate, and complete, and that all documents submitted herewith are complete and authentic unless otherwise indicated. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment.

NAME (print or type)

TITLE (print or type)

SIGNATURE

Sworn to before me this
day of _____, 2007

Notary Public